

FORM OF RESOLUTION AS NOW PROPOSED FOR ADOPTION
BY STATE LEGISLATURES MEETING IN 1945.

RESOLUTION

Memorializing the Congress of the United States of America
to Propose an Amendment to the Constitution
of the United States Relative to Taxes
on Incomes, Inheritances and Gifts

WHEREAS the legislatures of seventeen states have passed resolutions requesting Congress to call a Convention for the purpose of proposing an amendment to the Constitution of the United States limiting the power of Congress to tax incomes, inheritances and gifts; and

WHEREAS the legislature of this State believes it to be for the best interest of the people of the United States that such an amendment be adopted;

NOW THEREFORE, BE IT RESOLVED by the Senate and House of Representatives of the State of

That the Congress of the United States of America be and it hereby is requested to propose the following article as an amendment to the Constitution of the United States:

"ARTICLE

"Section 1. The sixteenth article of amendment to the Constitution of the United States is hereby repealed.

"Sec. 2. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several

states, and without regard to any census or enumeration. The maximum aggregate rate of all taxes, duties and excises which the Congress may lay or collect on, with respect to, or measured by, income, however, shall not exceed 25 per centum. In the event that the United States shall be engaged in a war which creates a national emergency so grave as to necessitate such action to avoid national disaster, the Congress by a vote of three-fourths of each house may, while the United States is so engaged, suspend, for periods not exceeding one year each, such limitation with respect to income subsequently accruing or received.

"Sec. 3. The maximum aggregate rate of all taxes, duties, and excises which the Congress may lay or collect with respect to the devolution or transfer of property, or any interest therein, upon or in contemplation of or intended to take effect in possession or enjoyment at or after death, or by way of gift, shall not exceed 25 per centum.

"Sec. 4. Sections 1 and 2 shall take effect at midnight on the 31st day of December following the ratification of this article. Nothing contained in this article shall affect the power of the United States after said date to collect any tax on, with